

Form F-66 (IA-2) (6-30-2015)					
STATE OF IOWA 2015 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2015 CITY OF WATERLOO, IOWA DUE: December 1, 2015		16200701000000 CHIEF FINANCIAL OFFICER 715 MULBERRY STREET WATERLOO, IA 50703 <small>(Please correct any error in name, address, and ZIP Code)</small>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		38,901,557		38,901,557	39,200,603
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		38,901,557		38,901,557	39,200,603
Delinquent property taxes		(362,370)		-362,370	0
TIF revenues		7,325,760		7,325,760	6,992,576
Other city taxes		17,352,504	0	17,352,504	17,132,306
Licenses and permits		1,403,239	2,275	1,405,514	1,294,160
Use of money and property		1,475,659	40,720	1,516,379	1,285,162
Intergovernmental		26,002,531	295,626	26,298,157	35,571,382
Charges for fees and service		7,574,967	16,495,865	24,070,832	24,524,486
Special assessments		211,889	0	211,889	239,500
Miscellaneous		6,150,685	3,541	6,154,226	5,861,179
Other financing sources		22,431,537	6,104,807	28,536,344	28,711,349
Total revenues and other sources		128,467,958	22,942,834	151,410,792	160,812,703
Expenditures and Other Financing Uses					
Public safety		30,643,491	0	30,643,491	31,692,140
Public works		26,980,270	0	26,980,270	27,630,891
Health and social services		404,111	0	404,111	478,185
Culture and recreation		10,638,002	0	10,638,002	11,402,078
Community and economic development		11,609,949	0	11,609,949	12,915,287
General government		5,747,310	0	5,747,310	6,309,657
Debt service		14,712,870	0	14,712,870	14,835,268
Capital projects		23,142,793	0	23,142,793	30,753,343
Total governmental activities expenditures		123,878,796	0	123,878,796	136,016,849
Business type activities		0	17,315,749	17,315,749	19,410,662
Total ALL expenditures		123,878,796	17,315,749	141,194,545	155,427,511
Other financing uses, including transfers out		10,884,251	3,156,292	14,040,543	16,305,477
Total ALL expenditures/And other financing uses		134,763,047	20,472,041	155,235,088	171,732,988
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-6,295,089	2,470,793	-3,824,296	-10,920,285
Beginning fund balance July 1, 2014		64,099,681	22,750,609	86,850,290	86,850,290
Ending fund balance June 30, 2015		57,804,592	25,221,402	83,025,994	75,930,005
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 12,815 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 93,076,447	Other long-term debt		\$ 0
Revenue debt		\$ 1,480,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 1,724,860			
			General obligation debt limit		\$ 182,982,157
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Suzy Schares, CMC, City Clerk			319	291-4323	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WATERLOO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		7,113,026					7,113,026		C46	7,113,026	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	48,681						48,681		C89	48,681	49				
50	Iowa Department of Transportation		2,976,275					2,976,275		C89	2,976,275	50				
51	Iowa Department of Natural Resources		181,534					181,534		C89	181,534	51				
52	Iowa Economic Development Authority		3,778,417					3,778,417		C89	3,778,417	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	481,981	270,046	80,046	170,309			1,002,382		C89	1,002,382	54				
55	Substance Abuse Grants	235,321						235,321			235,321	55				
56	State share - Public Assistance Grants	10,986						10,986			10,986	56				
57	State share - Beer/Liquor	116,597						116,597			116,597	57				
58								0			0	58				
59								0			0	59				
60	Total state	893,566	14,319,298	80,046	170,309	0	0	15,463,219	0		15,463,219	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	59,695						59,695		D89	59,695	64				
65	Township contributions	39,406						39,406		D89	39,406	65				
66	Fire/EMT service							0		D89	0	66				
67	Local government reimbursements	317,312	488,857					806,169	273,624	D89	1,079,793	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	416,413	488,857	0	0	0	0	905,270	273,624		1,178,894	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	1,616,641	24,049,171	80,046	256,673	0	0	26,002,531	295,626		26,298,157	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0		A91	0	73				
74	Sewer							0	12,901,627	A8Ø	12,901,627	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking	483,894						483,894		A6Ø	483,894	77				
78	Airport	186,571	105,047					291,618		AØ1	291,618	78				
79	Landfill/garbage							0	3,594,238	A81	3,594,238	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WATERLOO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	184,611						184,611		A89	184,611	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	174,288						174,288		A89	174,288	92				
93	Ambulance charges	1,868,282						1,868,282		A89	1,868,282	93				
94	Sidewalk street repair charges	73,314						73,314		A44	73,314	94				
95	Housing and urban renewal charges		88,786					88,786		A50	88,786	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	134,802						134,802		A89	134,802	99				
100	Park, recreation, and cultural charges	3,373,989						3,373,989		A61	3,373,989	100				
101	Animal control charges	53,828						53,828		A89	53,828	101				
102	Other charges - Specify							0			0	102				
103	Service charges - Planning, Engineering, Traffic, Street	747,194	100,361					847,555			847,555	103				
104	TOTAL CHARGES FOR SERVICE	7,280,773	294,194	0	0	0	0	7,574,967	16,495,865		24,070,832	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	211,889						211,889		U01	211,889	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	322,989				240,550		563,539		U99	563,539	108				
109	Deposits and sales/fuel tax refunds	315,953	143,045	196,020	157,234	631,454		1,443,706	3,541	U99	1,447,247	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	230,477						230,477		U30	230,477	111				
112	Internal service charges	3,093,201	50,000					3,143,201		NR	3,143,201	112				
113	Other miscellaneous - Specify							0			0	113				
114	Black Hawk County Solid Waste Commission Equity Distributions							0			0	114				
115	Other	769,341	421					769,762			769,762	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	4,731,961	193,466	196,020	157,234	872,004	0	6,150,685	3,541		6,154,226	120				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015						CITY OF WATERLOO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention — Current operation	13,594,668	2,453,008					16,047,676		E62	16,047,676	2				
3	Purchase of land and equipment							0		G62	0	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation	96,400						96,400		E89	96,400	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation							0		E59	0	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	9,010,530	2,112,247					11,122,777		E24	11,122,777	13				
14	Purchase of land and equipment							0		G24	0	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation	2,016,069						2,016,069		E32	2,016,069	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation	1,151,101						1,151,101		E66	1,151,101	18				
19	Purchase of land and equipment							0		G66	0	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation	209,468						209,468		E32	209,468	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation							0		E89	0	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	26,078,236	4,565,255	0	0	0	0	30,643,491			30,643,491	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WATERLOO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation		6,453,410					6,453,410		E44	6,453,410	42				
43	Purchase of land and equipment		22,269					22,269		G44	22,269	43				
44	Construction	212,653	10,505,759					10,718,412		F44	10,718,412	44				
45	Parking meter and off-street — Current operation	383,970						383,970		E60	383,970	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation		468,127					468,127		E44	468,127	48				
49	Traffic control safety — Current operation		1,404,236					1,404,236		E44	1,404,236	49				
50	Purchase of land and equipment		9,859					9,859		G44	9,859	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation		1,355,404					1,355,404		E44	1,355,404	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation							0		E81	0	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation	890,939	200,100					1,091,039		E01	1,091,039	59				
60	Purchase of land and equipment		901,289					901,289		G01	901,289	60				
61	Construction		328,398					328,398		F01	328,398	61				
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation	3,843,857						3,843,857		E89	3,843,857	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	5,331,419	21,648,851	0	0	0	0	26,980,270			26,980,270	80				

[illegible]

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WATERLOO		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS							
	Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.			
	197	Section I — BUSINESS TYPE ACTIVITIES											197			
	198	Water — Current operation												E91	0	198
	199	Purchase of land and equipment												G91	0	199
	200	Construction												F91	0	200
	201	Sewer and sewage disposal — Current operation											8,631,634	E80	8,631,634	201
	202	Purchase of land and equipment											96,167	G80	96,167	202
	203	Construction											604,915	F80	604,915	203
	204	Electric — Current operation												E92	0	204
	205	Purchase of land and equipment												G92	0	205
	206	Construction												F92	0	206
	207	Gas Utility — Current operation												E93	0	207
	208	Purchase of land and equipment												G93	0	208
	209	Construction												F93	0	209
	210	Parking — Current operation												E60	0	210
	211	Purchase of land and equipment												G60	0	211
	212	Construction												F60	0	212
	213	Airport — Current operation												E01	0	213
	214	Purchase of land and equipment												G01	0	214
	215	Construction												F01	0	215
	216	Landfill/Garbage — Current operation											3,359,974	E81	3,359,974	216
	217	Purchase of land and equipment											488,305	G81	488,305	217
	218	Construction												F81	0	218
	219	Hospital — Current operation												E36	0	219
	220	Purchase of land and equipment												G36	0	220
	221	Construction												F36	0	221
	222	Transit — Current operation												E94	0	222
	223	Purchase of land and equipment												G94	0	223
	224	Construction												F94	0	224
	225	Cable TV, telephone, Internet — Current operation												E03	0	225
	226	Purchase of land and equipment												G03	0	226
	227	Housing authority — Current operation												E50	0	227
	228	Purchase of land and equipment												G50	0	228
	229	Construction												F50	0	229
	230	Storm water — Current operation												E80	0	230
	231	Purchase of land and equipment												G80	0	231
	232	Construction												F80	0	232
	233															233
	234															234
	235															235
	236															236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WATERLOO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.												237		
238	Other business type — Current operation											E89	0	238	
239	Purchase of land and equipment											G89	0	239	
240	Construction											F89	0	240	
241														241	
242	Enterprise Debt Service											1,236,362		1,236,362	242
243	Enterprise Capital Projects											2,898,392		2,898,392	243
244	Enterprise TIF Capital Projects												0	244	
245	Internal service funds — Specify													245	
246													0	246	
247													0	247	
248													0	248	
249													0	249	
250													0	250	
251	TOTAL BUSINESS TYPE ACTIVITIES											17,315,749		17,315,749	251
252														252	
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	49,976,373	45,212,664	2,033,826	14,712,676	11,943,257	0	123,878,796	17,315,749		141,194,545	253			
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											NE		254	
255	Regular transfers out	83,013	7,482,169					7,565,182	3,156,292		10,721,474	255			
256	Internal TIF loans/repayments and transfers out	125,500		3,193,569				3,319,069			3,319,069	256			
257								0			0	257			
258	TOTAL OTHER FINANCING USES	208,513	7,482,169	3,193,569	0	0	0	10,884,251	3,156,292		14,040,543	258			
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	50,184,886	52,694,833	5,227,395	14,712,676	11,943,257	0	134,763,047	20,472,041		155,235,088	259			
260													260		
261	Ending fund balance June 30, 2015:												261		
262	Governmental:												262		
263	Nonspendable	323,781	298,879	0	0	0		622,660			622,660	263			
264	Restricted	9,225,813	13,592,815	4,764,793	795,381	18,079,002		46,457,804			46,457,804	264			
265	Committed	0	0	0	0	0		0			0	265			
266	Assigned	4,928,886	1,862,267	453,433	0	0		7,244,586			7,244,586	266			
267	Unassigned	11,281,200	-6,225,617	0	0	-1,576,041		3,479,542			3,479,542	267			
268	Total Governmental	25,759,680	9,528,344	5,218,226	795,381	16,502,961	0	57,804,592			57,804,592	268			
269	Proprietary								25,221,402		25,221,402	269			
270	Total ending fund balance June 30, 2015	25,759,680	9,528,344	5,218,226	795,381	16,502,961	0	57,804,592	25,221,402		83,025,994	270			
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	75,944,566	62,223,177	10,445,621	15,508,057	28,446,218	0	192,567,639	45,693,443		238,261,082	271			
272													272		

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WATERLOO

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 751,335
Health.....	M32 116,075	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 1,376,691		
Libraries.....	M52 27,390		
Police protection.....	M62 136,427		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 1,628,829		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	34,064,050

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,125,000	29U \$	39U \$ 360,000	49U \$	49U \$	49U \$ 765,000	49U \$	I91 \$ 44,640
2. Sewer utility	19U 1,910,000	29U	39U 1,195,000	49U	49U	49U 715,000	49U	I89 38,703
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 1,869,549	29U	39U 144,689	49U	49U 1,724,860	49U	49U	I89 87,459
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Corp Purpose	90,725,000	14,000,000	11,985,000	92,740,000				2,580,092
HUD	19U	29U	39U	49U	49U	49U	49U	I89
10.	157,018		76,001	81,017				10,363
IDED	19U	29U	39U	49U	49U	49U	49U	I89
11.	255,430		0	255,430				0
Employees	19U	29U	39U	49U	49U	49U	49U	I89
12.	12,309		12,309	0				265
13.		29U	39U	49U	49U	49U	49U	I89
14.		29U	39U	49U	49U	49U	49U	I89
Total long-term debt	96,054,306	14,000,000	13,772,999	93,076,447	1,724,860	1,480,000	0	2,761,522

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	0
Outstanding as of JUNE 30, 2015	64V \$	0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15

Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	3,659,643,145	x .05 = \$	182,982,157

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61			
	\$ 1,522,616	\$ 31,558,934	0	49,851,726	82,933,276	
REMARKS	V98					
This report is prepared using a modified cash basis (budgetary basis) and therefore, total cash and investments shown above of \$82,933,276 does not equal fund balance for all funds as reported on Page 1.						